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भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE (EXCISE) DEPARTMENT NOTIFICATION

Jaipur, April 1, 2020

S.O.203 :-In exercise of the powers conferred by Section 28 of the Rajasthan Excise Act, 1950 (Rajasthan Act No.II of 1950), the State Government hereby makes the following amendments in this Department's notification number F.4(62)FD/Ex/96 dated 31-03-1997, as amended from time to time, with effect from 01.04.2020, namely:-

AMENDMENTS

In the said notification, under the head "**1. Excise Duty**", -

- (a) the existing serial number (i) and entries thereto shall be substituted by the following, namely:-

(1)	Indian Made Foreign Liquor/Spirit (including Heritage Liquor) having price including the amount of export fee, Central Sales Tax (CST) and any other fee payable per carton of quart, pints, nips or other size as declared by manufacturers and as accepted by Rajasthan State Beverages Corporation Limited:	Excise duty
•	above Rs. 451 but up to Rs. 600	Rs. 120 + (0.17 x Ex-distillery price) Per London proof Litre (LPL) or Rs. 195 per LPL whichever is higher.
•	above Rs. 600 but up to Rs. 750	Rs. 109 + (0.24 x Ex-distillery price) Per London proof Litre (LPL)
•	above Rs. 750 but up to Rs. 950	Rs. 225 + (0.08 x Ex-distillery price) Per London proof Litre (LPL)
•	above Rs. 950 but up to Rs. 1150	Rs. 237 + (0.07 x Ex-distillery price) Per London proof Litre (LPL)
•	above Rs. 1150 but up to Rs. 1350	Rs. 264 + (0.05 x Ex-distillery price) Per London proof Litre (LPL)
•	above Rs. 1350 but up to Rs. 1550	Rs. 293 + (0.03 x Ex-distillery price) Per London proof Litre (LPL)

- above Rs. 1550 but up to Rs. 3100 Rs. 400 per LPL
 - above Rs. 3100 but up to Rs. 8000 Rs. 500 per LPL
 - above Rs. 8000 but up to Rs. 10000 35% ad-valorem or Rs. 500 per LPL whichever is higher
 - above Rs. 10000 but up to Rs. 25000 40% ad-valorem
 - above Rs. 25000 but up to Rs. 50000 45% ad-valorem
 - above Rs. 50000 50% ad-valorem
- ”;
- in column number 2 after existing serial number (vi), the following new item shall be added namely:-
“(vii) Rajasthan Made Liquor (RML)”
- (c) in column number 3 against the existing entry (a) of serial number (iii-A) shall be substituted by the following, namely:-
- “(a) IMFL,
- for categories specified at (a) to (c) in serial number (i) of head 1. Excise Duty of this notification (i) 25 %
 - (ii) 35 %
 - for categories specified at (d) to (l) in serial number (i) of head 1. Excise Duty of this notification

“Provided that, any composite shop or country liquor group, which has annually composite fee more than Rs. 50 lakh, and the licensee lift, IMFL/Beer quarterly more than 110% of the last year's lifting, for this extra lifting of IMFL/Beer up to maximum 25 percent of lifting, by the licensee, the Excise duty of serial number (iii-A) for such Composite shop or country liquor Group shall be as under-

(A) IMFL,

- for categories specified at (a) to (c) in serial number (i) of head 1. Excise Duty of this notification-

(a) composite fee Rs. Above 50 lakh to 1 crore	(a) 20%
(b) composite fee Rs 1 crore to 1.5 crore	(b) 20%
(c) composite fee above Rs 1.50 crore	(c) 10%
- for categories specified at (d) to (l) in serial number (i) of head 1. Excise Duty of this notification

• composite fee Rs. Above 50 lakh to 1 crore	(a) 30%
• composite fee Rs 1 crore to 1.50 crore	
• composite fee above Rs 1.50 crore	(b) 20%

(c) 10%

(B) BEER

- composite fee Rs. Above 50 lakh to 1 crore (a) 30%
 - composite fee Rs 1 crore to 1.50 crore (b) 20%
 - composite fee above Rs 1.50 crore (c) 10% ,,
- (d) in column number 3 against serial number (vi), for the expression "Rs. 160/-", the expression "Rs. 175/-" shall be substituted.
- (e) in column number 3 against serial number (vii), the expression "Rs. 175/-" shall be inserted.

[No.: F 4(1)FD/Ex/2020-Part-I]

By Order of the Governor
(Onkar Mal Rajotiya)
Joint Secretary to the Government.

Government Central Press, Jaipur.